| st name, middle initial, last name | Social security number | Household federal | adjusted gross income |
|--|--------------------------------|-------------------|-----------------------|
| | | | 0. |
| | | | .0 |
| | | | .0 |
| | | | .0 |
| | | | .0 |
| | | | .0 |
| tal Household Federal Adjusted Gross I | ncome anter here and on Line 6 | | .(|

| Section D Household Inco | me Limit Table ¹ | | |
|--|-----------------------------------|-----------------------------|------------------------|
| Number of household members | Household income limit | Number of household members | Household income limit |
| 1 | \$29,680 | 5 | \$46,640 |
| 2 | 33,920 | 6 | 50,880 |
| 3 | 38,160 | 7 | 55,120 |
| 4 | 42,400 | 8 | 59,360 |
| ¹ Adjusted HUD District of Columbia | Median Family Income as of 3/2003 | | |

Lower Income Long-Term Homeowner Credit

What is the Lower Income Long-Term Homeowner Credit?

This credit gives you a refund (if you have no outstanding liabilities) from DC individual income tax for certain DC real property taxes imposed. Subtract 1.05 of the real property tax imposed for tax year 2003 from the real property tax imposed for tax year 2004. The difference is *your potential refund*.

Who is eligible?

A person claiming the credit must have had real property taxes imposed on a DC residence in which he/she has lived as the principal residence for at least *seven consecutive years*. Do not file Schedule L if your household income is more than the limit shown in the Section D table.

- Note: The credit is available only for real property or a unit in a cooperative housing association receiving the homestead deduction. There is only one credit per household.
- Fill in the "Yes" ovals on Lines 1 and 2, Section A if you are a member of or a shareholder in a housing cooperative, and the housing cooperative is receiving the homestead deduction for your unit. If your answer is "Yes" to Line 3 Section A, contact your housing cooperative's manager to determine your entries for Section B, Lines 7 and 8 based on your portion of the real property tax imposed.

Retain in your records any documentation given to you by your housing cooperative's manager.

What is total household federal adjusted gross income?

In Section B, you must report the federal adjusted gross income of every member of your household, including any income not subject to DC income tax. To help you complete this calculation, obtain the federal adjusted gross income figure from all members of the household. Household members are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with two other people, they are household members, even if they are not related to you. If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's federal adjusted gross income as part of the total household income.

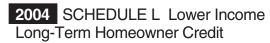
When is Schedule L due?

The Schedule L must be filed by December 31, 2005. Note: You *may not* take both this credit and the Historic Housing Rehabilitation Credit.

How do you claim the credit?

- Complete the property owner's information and Sections A, B and C.
- You must report the federal adjusted gross income of every member of your household.
- If you file a D-40 form, send this form in with your return.
 Otherwise, mail this schedule to the Office of Tax and Revenue, PO Box 7861, Washington, DC 20044-7861.







Important: Read the instructions before completing this schedule. Print in CAPITAL letters, using black ink.

| Property Owner's Information | | | |
|--|--|--|--|
| Eligible resident one social security number | Eligible resident two social security number Day | ytime phone number | |
| Eligible resident one first name | M.I. Last name | | |
| | | | |
| Eligible resident two first name | M.I. Last name | | |
| | | | |
| Mailing address (number and street) | | | Apartment number |
| | | | |
| | | | |
| City | Stat | e Zip Code | |
| | | | |
| Square Suffix | Lot | | |
| | | | |
| Property address, if different from above (number | er and street) | | Apartment number |
| | | | |
| | | | |
| C:b. | State | e Zip Code | |
| | | e Zip Code | |
| Sity | | | |
| Section A 1 Do you own the property? | Yes No If a housing cooperative sha | areholder or member, se | e instructions. |
| Section A 1 Do you own the property? 2 Is the property receiving the hor 3 Have you lived in the property as | Yes No If a housing cooperative shanestead deduction? Yes No s your principal place of residence for at least | t seven consecutive year | rs? Yes No |
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| Section A 1 Do you own the property? 2 Is the property receiving the hor 3 Have you lived in the property as If you answered no to either 1, 2 or Section B Credit Calculation | Yes No If a housing cooperative shanestead deduction? Yes No s your principal place of residence for at least 3, you are not eligible for the credit. Continu | t seven consecutive year | rs? Yes No |
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